

**ANNUAL REPORTS AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**SADAQAH JARIYAH REWARDS  
(SJR) FOUNDATION**

(Charitable Incorporated Organisation)

**CHARITY REGISTRATION No: 1191074**

Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**CONTENTS**

Page 3	Legal and Administrative Information
Pages 4 to 6	Trustees' Report
Page 7	Statement of Financial Activities
Page 8	Balance Sheet
Pages 9 to 15	Notes to the Financial Statements
Page 16	Independent Examiner's Report

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**LEGAL AND ADMINISTRATIVE INFORMATION**

<b>CHARITY NUMBER</b>	1191074
<b>DATE OF REGISTRATION</b>	28th August 2020
<b>START OF FINANCIAL YEAR</b>	1st April 2023
<b>END OF FINANCIAL YEAR</b>	31st March 2024
<b>TRUSTEES AT 31ST MARCH 2024</b>	Moynul Ameen Tamer Abdel-Wahab Rayhan Faruk Maddia Sultana (Appointed 1st April 2023)
<b>LEGAL STATUS</b>	Charitable Incorporated Organisation
<b>GOVERNING INSTRUMENT</b>	CIO - Foundation Registered 28th August 2020

**OBJECTS**

For the public benefit, the relief of those in need anywhere in the World by reason of youth, age, ill-health, disability or social or economic disadvantage in particular but not exclusively by coordinating and developing services such as, the provision of clean water, educational and medical funding, the provision of shelter and such other services for those in need as the Trustees may determine.

<b>CORRESPONDENCE ADDRESS</b>	23 Greenham Close London SE1 7RP
<b>PRIMARY BANKERS</b>	Metro Bank Plc 1 Southampton Row London WC1B 5HA
<b>INDEPENDENT EXAMINERS</b>	Castle View Accounting Ltd Ground Floor Offices 53 High Street Arundel West Sussex BN18 9AJ

# **SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**

(Charitable Incorporated Organisation)

## **TRUSTEES' REPORT FOR THE YEAR ENDED 31ST MARCH 2024**

Sadaqah Jariyah Rewards (SJR) Foundation is a UK based charitable organisation that delivers projects mainly domestically and other parts of the world. SJR Foundation are a small but growing collective of passionate individuals who share the same vision for a more just, altruistic and sustainable world. What makes SJR Foundation different from other charities is that our patrons are not just one-off donors but long-term subscribers to our vision whose opinions and suggestions of how SJR Foundations funds should be spent are taken into consideration on a monthly basis through devised surveys.

Our main campaign is the SJR's 10PM Campaign which is whereby donors can become members by joining this campaign by way of a regular monthly donation of £10, collected from all members, at the end of each calendar month this entire amount is donated to the chosen cause. At the beginning of the following month 3 causes are presented to the members, a google link is provided for them to vote for the cause they wish to support. Around mid-month the votes are counted and the cause with the most votes is generally the one which receives the entire donations received.

We find and choose causes by listening to our members, the community and both local and international news, through social media by way of what other individuals and charities are promoting. Causes can be anything from a local need that SJR Foundation have identified to co-working with established UK charities and NGOs.

We are on Instagram and Facebook where we promote our work. People are able to find out about what we do and individuals have approached us on how they can get involved. Community organisations have approached us directly upon viewing the success of our previous projects such as the successful free funeral service in Elephant & Castle, at Baitul Aziz Mosque. This project was identified, led and managed by SJR Foundation. It addressed not just a need in the community for a local funeral service but also addressed the staggering cost and stress associated with preparing, transporting and organising a funeral during the most difficult time of a bereaved family having lost a loved one.

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and Aims**

We at SJR Foundation value every life, we believe every person deserves to live a life of dignity and respect. Basic human rights such as food, water, shelter, sanitation, healthcare and education and a life free from fear, injustice and oppression should be enjoyed by all. We believe in justice, equality, autonomy, in sustainable development and caring for the environment, and in working towards empowering individuals and communities to bring themselves out of poverty.

#### **Public Benefit & Statement**

The Trustees confirm that they abide by the Charity Commissions guidance on public benefit in complying with Section 17 of the Charities Act 2011 to have due regard to public benefit in meeting its objectives and activities.

For the public benefit the relief of those in need anywhere in the world by reason of youth, age, ill health, disability or social or economic disadvantage in particular but not exclusively by coordinating and developing services such as, the provision of clean water, educational and medical funding, the provision of shelter and such other services for those in need as the trustees may determine. To promote the benefit of people living in rural, socially and economically disadvantaged areas anywhere in the world.

#### **Achievement and Performance**

During the year the charity continued to collect donations from the members of public as well as receiving regular monthly donations of £10 per month from our subscribers to support our 10PM Monthly Campaign.

The charity provides social welfare, worship and educational support to the community and promotes social awareness among general public. However, during this year we have found that we had supported and responded to more emergency appeals due to the natural disasters and wars being encountered across parts of the globe.

Our main activities and who we try to help are described below:

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**1. Monthly 10PM Campaign:**

This is our main campaign, SJR's Monthly 10PM Campaign which is the basic concept as to why SHR Foundation was formed, to ensure we regularly and continuously support noble projects on a monthly and consistent basis. This is whereby our donors can become members by joining this campaign by way of a regular monthly donation of £10, collected from all members, at the end of each calendar month this entire amount is donated to the chosen cause. At the beginning of the following month 3 causes are presented to the members, a google link is provided for them to vote for the cause they wish to support. Around mid-month the votes are counted and the cause with the most votes is generally the one which receives the entire donations received.

**2. Emergency Relief:**

For example, further to the recent devastating Earthquakes encounters in Turkey whereby a huge amount of lives and property had been lost / severely injured and/or displaced.

**3. Helping / Feeding the Poor & Needy**

**4. Supporting Places of Worship**

**5. Family Support**

**6. Water Projects:**

**7. Health / Medical / Disability Support**

**8. Educational Support:**

**9. Other areas:**

We have also helped facilitate certain religious obligations of our donors by way of performing Qurbani sacrifices in mainly, Bangladesh, for the benefit of the poor and needy.

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**TRUSTEES' REPORT (Continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**Trustees' Responsibilities**

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice GAAP).

The Law applicable to Charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations and the provisions of the Governing Document requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the CIO will continue to operate.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations and the provisions of the Governing Document. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

14th October 2024

Approved by the Trustees on .....

Signed on their behalf by Trustee .....  


Printed Name: Rayhan Faruk

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31ST MARCH 2024**

	Notes	Unrestricted Funds £	Restricted Funds £	TOTAL 2023/24 £	TOTAL 2022/23 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from Generated Funds</b>					
Donations, Grants & Legacies	3a	13,156	-	13,156	11,331
Charitable Activities	3b	-	2,095	2,095	3,500
Investment Income	3c	-	-	-	-
<b>TOTAL INCOMING RESOURCES</b>		<b>13,156</b>	<b>2,095</b>	<b>15,251</b>	<b>14,831</b>
<b>RESOURCES EXPENDED</b>					
<b>Costs of Generating Funds</b>					
Cost of Charitable Activities	4a	12,581	2,095	14,676	13,679
Governance Costs	4b	840	-	840	700
<b>TOTAL RESOURCES EXPENDED</b>		<b>13,421</b>	<b>2,095</b>	<b>15,516</b>	<b>14,379</b>
<b>NET INCOMING (OUTGOING) RESOURCES</b>		<b>(265)</b>	<b>-</b>	<b>(265)</b>	<b>452</b>
Funds Brought Forward		6,848	-	6,848	6,396
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>6,583</b>	<b>-</b>	<b>6,583</b>	<b>6,848</b>

Movements on all reserves and all recognised gains and losses are shown above. All of the organisation's operations are classed as continuing.

The notes on pages 9 to 15 form part of these financial statements.

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**BALANCE SHEET  
AS AT 31ST MARCH 2024**

	Note	Unrestricted Funds £	Restricted Funds £	Total 31-Mar-24 £	Total 31-Mar-23 £
<b>Fixed Assets</b>					
Tangible Assets	2	-	-	-	-
Investments	6	-	-	-	-
<b>Total Fixed Assets</b>		-	-	-	-
<b>Current Assets</b>					
Debtors & Prepayments	8	-	-	-	-
Cash at Bank and in Hand	7	7,423	-	7,423	7,548
<b>Total Current Assets</b>		<b>7,423</b>	-	<b>7,423</b>	<b>7,548</b>
<b>Creditors: Amounts falling due within one year</b>	9	840	-	840	700
<b>NET CURRENT ASSETS</b>		6,583	-	6,583	6,848
<b>TOTAL ASSETS less current liabilities</b>		<b>6,583</b>	-	<b>6,583</b>	<b>6,848</b>
<b>Creditors: Amounts falling due in more than one year</b>	10	-	-	-	-
<b>NET ASSETS</b>		<b>6,583</b>	-	<b>6,583</b>	<b>6,848</b>
<b>Funds of the Charity</b>					
General Funds		6,583	-	6,583	6,848
Restricted Funds	5	-	-	-	-
<b>Total Funds</b>		<b>6,583</b>	-	<b>6,583</b>	<b>6,848</b>

Approved by the Trustees on 14th October 2024 .....

Signed on their behalf by Trustee  .....

Printed Name: Rayhan Faruk



**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES**

**Basis of Preparation & Assessment of Going Concern**

**Basis of Preparation**

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP 2015) (Second Edition, effective 1st January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and the Charities Act 2011.

The Charity meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost unless otherwise stated in the relevant accounting policy notes.

**Assessment of Going Concern**

Preparation of the accounts is on a going concern basis. The trustees consider that there are no material uncertainties about the Charity's ability to continue as a going concern.

**Incoming Resources**

**Recognition of Incoming Resources**

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability

**Incoming Resources with Related Expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resource and related expenditure are reported gross in the SOFA.

**Grants and Donations**

Grants and Donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

**Tax Reclaims on Donations and Gifts**

Incoming resources from tax reclaims are included in the SOFA at the same time as the gift to which they relate.

**Contractual Income and Performance Related Grants**

This is only included in the SOFA once the related goods or services have been delivered.

**Gifts in Kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SOFA as incoming resources when receivable.

**Donated Services and Facilities**

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

**Volunteer Help**

The value of any voluntary help received is not included in the accounts.

**Investment Income**

This is included in the accounts when receivable.

**Investment Gains and Losses**

This included any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**1. ACCOUNTING POLICIES (continued)**

**Expenditure and Liabilities**

**Liability Recognition**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

**Governance Costs**

Include costs of the preparation and examination of statutory accounts, the costs of the trustees meetings and cost of any legal advice to trustees on governance or constitutional matters.

**Grants with Performance Conditions**

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SOFA once the recipient of the grant has provided the specified service or output.

**Grants Payable without Performance Conditions**

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to a grant which remain in control of the charity.

**Investments**

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

**Unrestricted funds**

These funds can be used for the general objectives of the charity as set out in the trustees report. The movements of the unrestricted funds are given in the Statement of Financial Activities.

**Restricted funds**

These funds are where the donor has specified a purpose for the donation made. These restrictions often arise as a result of appeals for special offerings for specific purposes.

**Designated funds**

These funds are funds set aside by the trustees out of unrestricted general funds for particular purposes or projects.

**Fixed Assets**

Fixed Assets are capitalised if they can be used for more than one year and cost at least £1,500. They are valued at cost or, if gifted, at the value to the charity on receipt.

**Depreciation Expense**

Depreciation is calculated at a rate to write off the cost of tangible fixed assets over their estimated useful lives. The rates applied are as follows:

Fixtures, Fittings and Equipment	25% - Reducing Balance Basis
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**2. TANGIBLE FIXED ASSETS**

The CIO held no fixed assets during this or the previous financial year.

The annual commitments under non-cancelling operating leases and capital commitments are as follows:

31st March 2024 : None  
31st March 2023 : None

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**3. INCOMING RESOURCES**

	Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
<b>a) Donations, Grants &amp; Legacies</b>				
Gifts & Donations	13,156	-	13,156	11,331
	<b>13,156</b>	<b>-</b>	<b>13,156</b>	<b>11,331</b>
<b>b) Charitable Activities</b>				
Water Projects	-	2,095	2,095	3,500
	<b>-</b>	<b>2,095</b>	<b>2,095</b>	<b>3,500</b>
<b>c) Investment Income</b>				
Interest	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**4. RESOURCES EXPENDED**

		Unrestricted Funds £	Restricted Funds £	<b>TOTAL 2023/24 £</b>	<b>TOTAL 2022/23 £</b>
<b>a) Cost of Charitable Activities</b>					
Administration Expenses		-	-	-	649
Emergency Relief		4,841	-	4,841	1,320
Health / Medical / Disability Support		2,500	-	2,500	3,930
Helping / Feeding the Poor & Needy		5,240	-	5,240	1,950
Places of Worship		-	-	-	2,080
Water Projects		-	2,095	2,095	3,750
		<b>12,581</b>	<b>2,095</b>	<b>14,676</b>	<b>13,679</b>
<b>b) Governance Costs</b>					
Independent Examiners Fees	9	840	-	840	700
		<b>840</b>	<b>-</b>	<b>840</b>	<b>700</b>

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**5. RESTRICTED FUNDS**

**CURRENT FINANCIAL YEAR**

	<b>Balance 01-Apr-23 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 31-Mar-24 £</b>
Water Project Fund	-	2,095	2,095	-	-
	-	<b>2,095</b>	<b>2,095</b>	-	-

**PREVIOUS FINANCIAL YEAR**

	<b>Balance 01-Apr-22 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 31-Mar-23 £</b>
Water Project Fund	-	3,500	3,750	250	-
	-	<b>3,500</b>	<b>3,750</b>	<b>250</b>	-

Restricted funds are wholly represented by the charity's cash reserves and are to be expended as specified above.

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**6. INVESTMENTS**

The CIO held no fixed assets investments during this or the previous financial year.

**7. CASH AT BANK AND IN HAND**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
Cash at Bank & in Hand	7,423	-	7,423	7,548
	<b>7,423</b>	<b>-</b>	<b>7,423</b>	<b>7,548</b>

**8. DEBTORS AND PREPAYMENTS**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
Sundry Debtors	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	Unrestricted Fund £	Restricted Fund £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
Independent Examiners Fees	840	-	840	700
	<b>840</b>	<b>-</b>	<b>840</b>	<b>700</b>

**10. CREDITORS: AMOUNTS FALLING DUE IN MORE THAN ONE YEAR**

The CIO held no long term liabilities during this or the previous financial year.

**11. NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	<b>Total 31-Mar-24 £</b>	<b>Total 31-Mar-23 £</b>
Fixed Asset Investments	-	-	-	-
Net Current Assets	6,583	-	6,583	6,848
Long Term Liabilities	-	-	-	-
	<b>6,583</b>	<b>-</b>	<b>6,583</b>	<b>6,848</b>

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**NOTES TO THE FINANCIAL STATEMENTS (continued)**  
**FOR THE YEAR ENDED 31ST MARCH 2024**

**12. STAFF COSTS AND NUMBERS**

The CIO employed no members of staff during this or the previous financial year.

**13. TRUSTEES AND OTHER RELATED PARTIES**

No payments were made to trustees or any persons connected with them during this financial period. No material transaction took place between the organisation and a trustee or any person connected with them.

**14. RISK ASSESSMENT**

The Trustees actively review the major risks which the charity faces on a regular basis and believe that maintaining the free reserves stated, combined with the annual review of the controls over key financial systems carried out on an annual basis will provide sufficient resources in the event of adverse conditions. The Trustees have also examined other operational and business risks which they face and confirm that they have established systems to mitigate the significant risks.

**15. RESERVES POLICY**

The Trustees have considered the level of reserves they wish to retain, appropriate to the CIO's needs. This is based on the CIO's size and the level of financial commitments held. The Trustees aim to ensure the CIO will be able to continue to fulfil its charitable objectives even if there is a temporary shortfall in income or unexpected expenditure. The Trustees will endeavour not to set aside funds unnecessarily.

**16. PUBLIC BENEFIT**

The CIO acknowledges its requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the CIO has achieved this are provided in the Trustees report. The Trustees confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the CIO should undertake.

**SADAQAH JARIYAH REWARDS (SJR) FOUNDATION**  
(Charitable Incorporated Organisation)

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

Report to the trustees/ members of Sadaqah Jariyah Rewards (SJR) Foundation on the accounts for the year ended 31st March 2024 set out on pages 7 to 15.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act

have not been met; or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

K. Collaku MAAT  
Castle View Accounting Ltd  
Ground Floor Offices  
53 High Street  
Arundel  
West Sussex  
BN18 9AJ



Date: 17th October 2024